

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
ANDEL JEWELRY CORP.,	:	Docket No. 04 CV 8270
	:	
Plaintiff,	:	
	:	
-against-	:	
	:	
ALISON GEM CORP, "JOHN DOE, INC. 1"	:	
AND "JOHN DOE, INC. 2",	:	
	:	
Defendants.	:	
-----X		

STATEMENT OF DEFENDANT ALISON GEM CORP. PURSUANT
TO RULE 7.1 OF THE FEDERAL RULES OF CIVIL PROCEDURE

Alison Gem Corp., defendant herein, by and through its attorneys, Klestadt & Winters, LLP, pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, hereby states that: Alison Gem Corp. is not a publicly held company; Alison Gem Corp. has no other corporate parents, affiliates, or subsidiaries that are publicly held companies; and no publicly held company holds ten (10%) percent or more of Alison Gem Corp.'s stock.

Date: New York, New York
January 11, 2005

KLESTADT & WINTERS, LLP
Attorneys for Defendant
Alison Gem Corp.

By: /s/ John E. Jureller, Jr.
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CERTIFICATE OF SERVICE

JOHN E. JURELLER, JR., hereby certifies:

1. I am not a party to this action, am over the age of 18, and employed by Klestadt & Winters, LLP, 292 Madison Avenue, 17th Floor, New York, New York 10017.

2. On the 11th day of January, 2005, I served Statement of Defendant Alison Gem Corp. Pursuant To Rule 7.1 Of The Federal Rules Of Civil Procedure, by facsimile and regular mail, by depositing a true copy thereof enclosed post-paid wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York, upon

Marilyn Neiman, Esq.
Peter L. Berger, Esq.
Levisohn, Berger & Langsam, LLP
Attorneys for Plaintiff
805 Third Avenue, 19th Floor
New York, NY 10022

Dated: January 11, 2005

/s/ John E. Jureller, Jr.
John E. Jureller, Jr.